



PULASKI COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-58
August 23, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Pulaski, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Pulaski County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- < Although many internal control problems in the County Collector's office were noted in the prior audit, little attempt was apparently made to implement prior recommendations. This audit again noted weaknesses such as not properly reconciling daily paid tax receipts to deposits and computer reports. Bank reconciliations when attempted were not properly prepared and reconciliations had not been attempted since June 1998. There was \$26,000 of unidentified monies in the bank at February 28, 1999. The County Collector had not filed annual settlements for the years ended February 28, 1998 and 1999.
- < The county was withholding a 10% collection fee from tourism tax collections. The audit questioned the statutory authority to withhold this fee and recommended the County Commission review this situation with its Prosecuting Attorney to ensure monies collected for tourism were being properly handled.

Also included in the audit are recommendations to improve budgetary procedures and to better monitor collateral securities pledged by the county banks. The audit also suggested improvements be made by the Circuit Clerk and the Prosecuting Attorney in preparing timely bank reconciliations and reconciling liability listings to cash balances.

YELLOW SHEET

PULASKI COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission
and
Officeholders of Pulaski County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Pulaski County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Pulaski County.

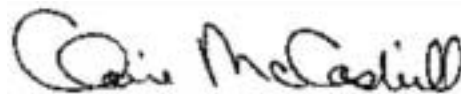
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Pulaski County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 1, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Pulaski County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

April 1, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Pulaski County, Missouri

We have audited the special-purpose financial statements of various funds of Pulaski County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

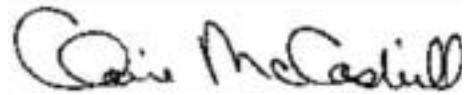
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Pulaski County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Pulaski County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting which is described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Pulaski County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

April 1, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

PULASKI COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 500,542	2,312,578	2,339,375	473,745
Special Road and Bridge	108,523	1,215,442	1,236,865	87,100
Assessment	7,796	163,567	169,899	1,464
Law Enforcement Training	4,333	10,121	11,874	2,580
Prosecuting Attorney Training	12,517	2,381	2,677	12,221
911 Emergency Service	33,057	250,199	249,668	33,588
Courthouse Sales Tax	1,958,773	786,763	572,456	2,173,080
Special Road and Bridge Sales Tax	130,491	270,428	356,112	44,807
Prosecuting Attorney's Delinquent Sales Tax	7,219	6,261	828	12,652
Prosecuting Attorney's User Fee	14,491	33,336	36,165	11,662
Recorder's User Fee	18,320	16,895	9,287	25,928
Crisis Center	9,478	17,949	17,805	9,622
Local Use Tax	96,157	333,433	429,590	0
Family Reunion	1,745	534	791	1,488
Northwood Estates NID	30,060	154,446	167,400	17,106
H Highway NID	142,217	111,940	43,566	210,591
Criminal Investigation Assistance Expense	2,421	8,595	1,349	9,667
Civil Fees	19,607	45,663	64,019	1,251
Law Library	1,320	9,555	3,705	7,170
Senate Bill 40 Board	75,104	127,405	75,881	126,628
Senior Citizens Services Board	38,420	80,570	89,914	29,076
Country Hills NID	0	93,213	46,282	46,931
Dye Estates NID	0	73,544	31,760	41,784
Eagle Point NID	0	83,517	43,153	40,364
Timbers NID	0	166,168	101,681	64,487
Tourism Board	0	14,652	13,175	1,477
Sewer Grant	0	31,020	31,013	7
Circuit Clerk Interest	9,505	15,170	15,250	9,425
Family Court	18,071	0	0	18,071
Total	\$ 3,240,167	6,435,345	6,161,540	3,513,972

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

PULASKI COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 1,365,156	1,669,865	2,534,479	500,542
Special Road and Bridge	26,596	2,229,199	2,147,272	108,523
Assessment	8,678	131,846	132,728	7,796
Law Enforcement Training	2,724	7,197	5,588	4,333
Prosecuting Attorney Training	14,180	2,569	4,232	12,517
911 Emergency Service	3,862	285,048	255,853	33,057
Courthouse Sales Tax	1,592,431	995,698	629,356	1,958,773
Special Road and Bridge Sales Tax	40,283	1,994,128	1,903,920	130,491
Prosecuting Attorney's Delinquent Sales Tax	5,295	3,654	1,730	7,219
Prosecuting Attorney's User Fee	20,117	29,123	34,749	14,491
Recorder's User Fee	12,609	13,574	7,863	18,320
Crisis Center	9,396	16,810	16,728	9,478
Local Use Tax	389,513	17,944	311,300	96,157
Family Reunion	1,538	525	318	1,745
Northwood Estates NID	0	165,379	135,319	30,060
H Highway NID	94,643	93,802	46,228	142,217
Criminal Investigation Assistance Expense	14,979	6,201	18,759	2,421
Civil Fees	0	19,607	0	19,607
Law Library	167	5,800	4,647	1,320
Senate Bill 40 Board	41,445	121,840	88,181	75,104
Senior Citizens Services Board	32,736	79,849	74,165	38,420
Circuit Clerk Interest	17,779	16,149	24,423	9,505
Family Court	16,920	1,151	0	18,071
Total	\$ 3,711,047	7,906,958	8,377,838	3,240,167

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

PULASKI COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 31,000	28,542	-2,458	32,000	30,519	-1,481
Sales taxes	1,000,000	883,735	-116,265	975,000	910,987	-64,013
Intergovernmental	218,000	240,665	22,665	127,500	99,737	-27,763
Charges for services	433,800	430,402	-3,398	421,200	372,197	-49,003
Interest	95,000	37,972	-57,028	95,000	68,367	-26,633
Other	175,000	105,418	-69,582	162,300	114,458	-47,842
Repayment on loan to Special Road and Bridge Fund	145,469	145,468	-1	0	50,000	50,000
Transfers in	579,178	440,376	-138,802	33,726	23,600	-10,126
Total Receipts	2,677,447	2,312,578	#VALUE!	1,846,726	1,669,865	#VALUE!
DISBURSEMENTS						
County Commission	105,413	96,519	8,894	71,543	87,641	-16,098
County Clerk	85,200	80,147	5,053	69,675	69,628	47
Elections	75,000	50,347	24,653	33,000	25,287	7,713
Buildings and grounds	114,499	115,704	-1,205	112,099	108,594	3,505
Employee fringe benefits	124,698	92,408	32,290	112,250	71,101	41,149
County Treasurer	31,200	30,650	550	20,815	25,329	-4,514
County Collector	76,854	74,254	2,600	68,204	68,715	-511
Ex Officio Recorder of Deeds	31,332	29,964	1,368	29,232	28,229	1,003
Circuit Clerk	22,200	22,886	-686	21,900	23,393	-1,493
Associate Circuit Court	1,000	321	679	1,000	627	373
Associate Circuit (Probate)	5,000	2,874	2,126	5,000	6,499	-1,499
Court administration	53,568	41,056	12,512	51,099	48,633	2,466
Public Administrator	71,822	37,960	33,862	50,622	31,696	18,926
Sheriff	474,400	483,518	-9,118	517,500	513,102	4,398
Jail	43,500	15,192	28,308	15,500	10,900	4,600
Prosecuting Attorney	153,746	154,910	-1,164	134,745	137,985	-3,240
Juvenile Officer	200,000	171,098	28,902	112,226	120,530	-8,304
County Coroner	15,148	15,364	-216	11,148	11,421	-273
Other	427,966	409,937	18,029	375,766	314,213	61,553
Loan to Special Road and Bridge Fund	0	270,000	-270,000	637,000	640,041	-3,041
Transfers out	155,181	144,266	10,915	162,915	190,915	-28,000
Emergency Fund	79,000	0	79,000	55,572	0	55,572
Total Disbursements	2,346,727	2,339,375	7,352	2,668,811	2,534,479	134,332
RECEIPTS OVER (UNDER) DISBURSEMENTS	330,720	-26,797	#VALUE!	-822,085	-864,614	#VALUE!
CASH, JANUARY 1	500,542	500,542	0	1,365,156	1,365,156	0
CASH, DECEMBER 31	\$ 831,262	473,745	#VALUE!	543,071	500,542	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

PULASKI COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,							
1998				1997			
		Variance				Variance	
		Favorable				Favorable	
		(Unfavorable)				(Unfavorable)	
		Budget	Actual		Budget	Actual	
RECEIPTS							
Property taxes	\$	507,283	260,875	-246,408	440,000	263,253	-176,747
Intergovernmental		653,787	583,943	-69,844	540,500	544,573	4,073
Interest		7,000	7,836	836	7,000	6,120	-880
Loan from General Revenue Fund		0	270,000	270,000	637,000	640,041	3,041
Loan from Local Use Tax Fund		0	0	0	0	61,300	61,300
Equipment sales		0	0	0	583,000	583,000	0
Other		32,000	8,788	-23,212	15,000	46,912	31,912
Transfers in		84,000	84,000	0	84,000	84,000	0
Total Receipts		1,284,070	1,215,442	-68,628	2,306,500	2,229,199	-77,301
DISBURSEMENTS							
Salaries		361,224	352,417	8,807	320,039	318,325	1,714
Employee fringe benefits		126,834	52,177	74,657	54,783	33,882	20,901
Supplies		95,000	105,598	-10,598	107,930	99,074	8,856
Insurance		22,000	12,674	9,326	20,000	21,306	-1,306
Road and bridge materials		275,700	368,492	-92,792	267,200	231,122	36,078
Equipment repairs		68,200	87,753	-19,553	125,000	115,435	9,565
Rentals		5,000	6,015	-1,015	7,000	12,218	-5,218
Equipment purchases		61,200	10,187	51,013	1,244,321	1,231,041	13,280
Construction, repair, and maintenance		20,000	0	20,000	0	22,738	-22,738
Repayment on loan from General Revenue Fund		145,469	145,468	1	0	50,000	-50,000
Repayment on loan from Local Use Tax Fund		61,300	61,300	0	0	0	0
Other		3,700	34,784	-31,084	1,000	12,131	-11,131
Total Disbursements		1,245,627	1,236,865	8,762	2,147,273	2,147,272	1
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		38,443	-21,423	-59,866	159,227	81,927	-77,300
CASH, JANUARY 1		108,523	108,523	0	26,596	26,596	0
CASH, DECEMBER 31	\$	146,966	87,100	-59,866	185,823	108,523	-77,300

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

Year Ended December 31,							
1998				1997			
			Variance Favorable			Variance Favorable	
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	
RECEIPTS							
Intergovernmental	\$	153,000	143,377	-9,623	110,000	121,610	11,610
Interest		1,000	1,824	824	1,000	1,236	236
Other		0	100	100	500	0	-500
Transfers in		15,266	18,266	3,000	23,000	9,000	-14,000
Total Receipts		169,266	163,567	-5,699	134,500	131,846	-2,654
DISBURSEMENTS							
Assessor		177,062	169,899	7,163	134,511	132,728	1,783
Total Disbursements		177,062	169,899	7,163	134,511	132,728	1,783
RECEIPTS OVER (UNDER) DISBURSEMENTS		-7,796	-6,332	1,464	-11	-882	-871
CASH, JANUARY 1		7,796	7,796	0	8,678	8,678	0
CASH, DECEMBER 31	\$	0	1,464	1,464	8,667	7,796	-871

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 0	3,094	3,094	0	2,067	2,067
Charges for services	5,100	6,032	932	4,000	4,996	996
Interest	150	995	845	50	134	84
Total Receipts	5,250	10,121	4,871	4,050	7,197	3,147
DISBURSEMENTS						
Sheriff	9,000	11,874	-2,874	6,774	5,588	1,186
Total Disbursements	9,000	11,874	-2,874	6,774	5,588	1,186
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,750	-1,753	1,997	-2,724	1,609	4,333
CASH, JANUARY 1	4,333	4,333	0	2,724	2,724	0
CASH, DECEMBER 31	\$ 583	2,580	1,997	0	4,333	4,333

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,000	1,685	-315	2,400	1,906	-494
Interest	600	696	96	700	595	-105
Other	100	0	-100	2,100	68	-2,032
Total Receipts	2,700	2,381	-319	5,200	2,569	-2,631
DISBURSEMENTS						
Prosecuting Attorney	9,700	2,677	7,023	12,000	4,232	7,768
Total Disbursements	9,700	2,677	7,023	12,000	4,232	7,768
RECEIPTS OVER (UNDER) DISBURSEMENTS	-7,000	-296	6,704	-6,800	-1,663	5,137
CASH, JANUARY 1	12,517	12,517	0	14,180	14,180	0
CASH, DECEMBER 31	\$ 5,517	12,221	6,704	7,380	12,517	5,137

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
911 EMERGENCY SERVICE FUND

		Year Ended December 31,					
		1998			1997		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Interest	\$	1,000	5,035	4,035	900	2,957	2,057
Telephone surcharges		200,000	203,164	3,164	172,840	184,176	11,336
Transfers in		55,915	42,000	-13,915	97,915	97,915	0
Total Receipts		256,915	250,199	-6,716	271,655	285,048	13,393
DISBURSEMENTS							
Salaries		212,400	194,885	17,515	213,397	194,954	18,443
Office expenditures		40,500	38,825	1,675	37,000	44,027	-7,027
Equipment		15,900	11,056	4,844	10,600	9,209	1,391
Mileage and training		3,000	4,239	-1,239	4,000	3,009	991
Other		146,271	663	145,608	10,520	4,654	5,866
Total Disbursements		418,071	249,668	168,403	275,517	255,853	19,664
RECEIPTS OVER (UNDER) DISBURSEMENTS		-161,156	531	161,687	-3,862	29,195	33,057
CASH, JANUARY 1		33,057	33,057	0	3,862	3,862	0
CASH, DECEMBER 31	\$	-128,099	33,588	161,687	0	33,057	33,057

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COURTHOUSE SALES TAX FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 75,000	163,968	88,968	975,000	910,882	-64,118
Interest	70,000	108,289	38,289	80,000	84,816	4,816
Bond reserve liquidation	0	514,506	514,506	0	0	0
Total Receipts	145,000	786,763	641,763	1,055,000	995,698	-59,302
DISBURSEMENTS						
Lease payments	636,000	560,862	75,138	604,869	572,416	32,453
Other	145,015	11,594	133,421	125,015	56,940	68,075
Total Disbursements	781,015	572,456	208,559	729,884	629,356	100,528
RECEIPTS OVER (UNDER) DISBURSEMENTS	-636,015	214,307	850,322	325,116	366,342	41,226
CASH, JANUARY 1	1,958,773	1,958,773	0	1,592,431	1,592,431	0
CASH, DECEMBER 31	\$ 1,322,758	2,173,080	850,322	1,917,547	1,958,773	41,226

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE SALES TAX FUND

Year Ended December 31,							
1998				1997			
		Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)		
	Budget	Actual		Budget	Actual		
RECEIPTS							
Sales taxes	\$	100	164	64	250,100	111	-249,989
Intergovernmental		245,224	257,349	12,125	1,274,000	1,096,563	-177,437
Interest		100	12,915	12,815	1,000	10,454	9,454
Proceeds from tax anticipation note		0	0	0	637,000	637,000	0
Loan from Local Use Tax Fund		0	0	0	0	250,000	250,000
Total Receipts		245,424	270,428	25,004	2,162,100	1,994,128	-167,972
DISBURSEMENTS							
Equipment		0	0	0	40,000	0	40,000
Construction, repair, and maintenance		92,095	75,628	16,467	1,274,000	1,266,920	7,080
Other		21,787	30,484	-8,697	1,100	0	1,100
Repayment of tax anticipation note		0	0	0	637,000	637,000	0
Repayment on loan from Local Use Tax Fund		250,000	250,000	0	0	0	0
Total Disbursements		363,882	356,112	7,770	1,952,100	1,903,920	48,180
RECEIPTS OVER (UNDER) DISBURSEMENTS		-118,458	-85,684	32,774	210,000	90,208	-119,792
CASH, JANUARY 1		130,491	130,491	0	40,283	40,283	0
CASH, DECEMBER 31	\$	12,033	44,807	32,774	250,283	130,491	-119,792

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY'S DELINQUENT SALES TAX FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	3,500	5,661	2,161	1,700	3,401	1,701
Interest		300	600	300	190	253	63
Total Receipts		3,800	6,261	2,461	1,890	3,654	1,764
DISBURSEMENTS							
Prosecuting Attorney		5,000	828	4,172	2,000	1,730	270
Total Disbursements		5,000	828	4,172	2,000	1,730	270
RECEIPTS OVER (UNDER) DISBURSEMENTS		-1,200	5,433	6,633	-110	1,924	2,034
CASH, JANUARY 1		7,219	7,219	0	5,295	5,295	0
CASH, DECEMBER 31	\$	6,019	12,652	6,633	5,185	7,219	2,034

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY'S USER FEE FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	37,630	32,545	-5,085	32,000	28,519	-3,481
Interest		600	791	191	700	604	-96
Total Receipts		38,230	33,336	-4,894	32,700	29,123	-3,577
DISBURSEMENTS							
Prosecuting Attorney		36,800	36,165	635	36,800	34,749	2,051
Total Disbursements		36,800	36,165	635	36,800	34,749	2,051
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		1,430	-2,829	-4,259	-4,100	-5,626	-1,526
CASH, JANUARY 1		14,491	14,491	0	20,117	20,117	0
CASH, DECEMBER 31	\$	15,921	11,662	-4,259	16,017	14,491	-1,526

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S USER FEE FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	13,000	15,372	2,372	15,000	13,000	-2,000
Interest		600	1,523	923	500	574	74
Total Receipts		13,600	16,895	3,295	15,500	13,574	-1,926
DISBURSEMENTS							
Ex Officio Recorder of Deeds		20,000	9,287	10,713	25,000	7,863	17,137
Total Disbursements		20,000	9,287	10,713	25,000	7,863	17,137
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		-6,400	7,608	14,008	-9,500	5,711	15,211
CASH, JANUARY 1		18,320	18,320	0	12,609	12,609	0
CASH, DECEMBER 31	\$	11,920	25,928	14,008	3,109	18,320	15,211

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CRISIS CENTER FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	10,000	9,653	-347	15,000	8,548	-6,452
Charges for services		8,000	7,468	-532	7,500	7,901	401
Interest		350	828	478	450	361	-89
Total Receipts		18,350	17,949	-401	22,950	16,810	-6,140
DISBURSEMENTS							
Payments to Crisis Center		18,705	17,805	900	23,180	16,728	6,452
Total Disbursements		18,705	17,805	900	23,180	16,728	6,452
RECEIPTS OVER (UNDER) DISBURSEMENTS		-355	144	499	-230	82	312
CASH, JANUARY 1		9,478	9,478	0	9,396	9,396	0
CASH, DECEMBER 31		\$ 9,123	9,622	499	9,166	9,478	312

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL USE TAX FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$	0	22,133	23,000	17,944	-5,056
Repayment on loan to						
Special Road and Bridge Sales Tax Fund		254,000	250,000	0	0	0
Special Road and Bridge Fund		65,000	61,300	0	0	0
Total Receipts		319,000	333,433	23,000	17,944	-5,056
DISBURSEMENTS						
Loan to Special Road and Bridge Fund		0	0	0	61,300	-61,300
Loan to Special Road and Bridge Sales						
Tax Fund		0	0	0	250,000	-250,000
Transfers out		415,157	429,590	0	0	0
Total Disbursements		415,157	429,590	0	311,300	-311,300
RECEIPTS OVER (UNDER) DISBURSEMENTS		-96,157	-96,157	23,000	-293,356	-316,356
CASH, JANUARY 1		96,157	96,157	389,997	389,513	-484
CASH, DECEMBER 31	\$	0	0	412,997	96,157	-316,840

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
FAMILY REUNION FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	500	420	-80	300	460	160
Interest		75	114	39	1,000	65	-935
Total Receipts		575	534	-41	1,300	525	-775
DISBURSEMENTS							
Other		1,000	791	209	1,600	318	1,282
Total Disbursements		1,000	791	209	1,600	318	1,282
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		-425	-257	168	-300	207	507
CASH, JANUARY 1		1,745	1,745	0	1,538	1,538	0
CASH, DECEMBER 31	\$	1,320	1,488	168	1,238	1,745	507

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
NORTHWOOD ESTATES NID FUND

Year Ended December 31,							
1998				1997			
		Variance			Variance		
		Favorable			Favorable		
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	
RECEIPTS							
Property taxes	\$	0	439	439	0	0	0
Charges for services		12,000	16,386	4,386	0	8,476	8,476
Interest		1,400	2,621	1,221	0	1,251	1,251
Loan proceeds		0	0	0	337,500	155,652	-181,848
Bond proceeds		166,600	135,000	-31,600	0	0	0
Total Receipts		180,000	154,446	-25,554	337,500	165,379	-172,121
DISBURSEMENTS							
Construction		0	0	0	327,374	135,319	192,055
Loan repayment		200,000	167,400	32,600	0	0	0
Transfers out		0	0	0	10,126	0	10,126
Total Disbursements		200,000	167,400	32,600	337,500	135,319	202,181
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		-20,000	-12,954	7,046	0	30,060	30,060
CASH, JANUARY 1		30,060	30,060	0	0	0	0
CASH, DECEMBER 31	\$	10,060	17,106	7,046	0	30,060	30,060

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

PULASKI COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 H HIGHWAY NID FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Property taxes	\$	99,000	48,451	-50,549	0	48,184	48,184
Charges for services		0	51,520	51,520	97,778	41,055	-56,723
Interest		5,000	11,969	6,969	6,000	4,563	-1,437
Total Receipts		104,000	111,940	7,940	103,778	93,802	-9,976
DISBURSEMENTS							
Bond repayment		29,241	29,241	0	31,987	31,987	0
Other		13,904	14,325	-421	16,013	14,241	1,772
Total Disbursements		43,145	43,566	-421	48,000	46,228	1,772
RECEIPTS OVER (UNDER) DISBURSEMENTS		60,855	68,374	7,519	55,778	47,574	-8,204
CASH, JANUARY 1		142,217	142,217	0	94,643	94,643	0
CASH, DECEMBER 31		\$ 203,072	210,591	7,519	150,421	142,217	-8,204

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CRIMINAL INVESTIGATION ASSISTANCE EXPENSE FUND

		Year Ended December 31,					
		1998			1997		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	6,000	8,206	2,206	20,000	5,660	-14,340
Interest		500	389	-111	300	541	241
Transfers in		10,000	0	-10,000	0	0	0
Total Receipts		16,500	8,595	-7,905	20,300	6,201	-14,099
DISBURSEMENTS							
Sheriff		17,000	1,349	15,651	30,000	18,759	11,241
Total Disbursements		17,000	1,349	15,651	30,000	18,759	11,241
RECEIPTS OVER (UNDER) DISBURSEMENTS		-500	7,246	7,746	-9,700	-12,558	-2,858
CASH, JANUARY 1		2,421	2,421	0	14,979	14,979	0
CASH, DECEMBER 31		\$ 1,921	9,667	7,746	5,279	2,421	-2,858

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

PULASKI COUNTY, MISSOURI

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

CIVIL FEES FUND

Year Ended December 31,			
1998			
			Variance
			Favorable
	Budget	Actual	(Unfavorable)
RECEIPTS			
Charges for services	\$ 50,000	45,062	-4,938
Interest	100	601	501
Total Receipts	50,100	45,663	-4,437
DISBURSEMENTS			
Sheriff	50,100	64,019	-13,919
Total Disbursements	50,100	64,019	-13,919
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	-18,356	-18,356
CASH, JANUARY 1	0	19,607	19,607
CASH, DECEMBER 31	\$ 0	1,251	1,251

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

PULASKI COUNTY, MISSOURI

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

LAW LIBRARY FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 9,000	9,555	555
Total Receipts	9,000	9,555	555
DISBURSEMENTS			
Other	9,000	3,705	5,295
Total Disbursements	9,000	3,705	5,295
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	5,850	5,850
CASH, JANUARY 1	3,400	1,320	-2,080
CASH, DECEMBER 31	\$ 3,400	7,170	3,770

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SENATE BILL 40 BOARD FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 100,000	112,129	12,129	174,395	112,037	-62,358
Intergovernmental	1,800	2,737	937	1,800	2,090	290
Interest	3,000	6,284	3,284	1,200	3,279	2,079
Other	4,680	6,255	1,575	2,300	4,434	2,134
Total Receipts	109,480	127,405	17,925	179,695	121,840	-57,855
DISBURSEMENTS						
Salaries	1,500	2,100	-600	9,374	1,050	8,324
Office expenditures	25,728	3,836	21,892	5,860	389	5,471
Building fund	50,000	9,661	40,339	0	0	0
Reserve fund	5,905	0	5,905	30,476	0	30,476
Transportation payments	1,000	870	130	1,000	2,870	-1,870
Contractual services	83,960	59,414	24,546	65,536	68,020	-2,484
Equipment	0	0	0	18,000	15,852	2,148
Total Disbursements	168,093	75,881	92,212	130,246	88,181	42,065
RECEIPTS OVER (UNDER) DISBURSEMENTS	-58,613	51,524	110,137	49,449	33,659	-15,790
CASH, JANUARY 1	75,104	75,104	0	39,669	41,445	1,776
CASH, DECEMBER 31	\$ 16,491	126,628	110,137	89,118	75,104	-14,014

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

PULASKI COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SENIOR CITIZENS SERVICES BOARD FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 150,000	76,224	-73,776	128,050	76,359	-51,691
Intergovernmental	1,643	1,890	247	1,200	1,493	293
Interest	2,000	2,456	456	2,000	1,997	-3
Total Receipts	153,643	80,570	-73,073	131,250	79,849	-51,401
DISBURSEMENTS						
Office expenditures	603	414	189	628	515	113
Contingency fund	5,000	0	5,000	5,000	0	5,000
Contractual services	94,460	89,500	4,960	78,358	73,650	4,708
Total Disbursements	100,063	89,914	10,149	83,986	74,165	9,821
RECEIPTS OVER (UNDER) DISBURSEMENTS	53,580	-9,344	-62,924	47,264	5,684	-41,580
CASH, JANUARY 1	38,420	38,420	0	32,736	32,736	0
CASH, DECEMBER 31	\$ 92,000	29,076	-62,924	80,000	38,420	-41,580

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

PULASKI COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Pulaski County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Senate Bill 40 Board, or the Senior Citizens Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Country Hills NID Fund	1998
Dye Estates NID Fund	1998
Eagle Point NID Fund	1998
Timbers NID Fund	1998
Tourism Board Fund	1998
Sewer Grant Fund	1998
Circuit Clerk Interest Fund	1998 and 1997
Family Court Fund	1998 and 1997
Civil Fees Fund	1997
Law Library Fund	1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	1998
Local Use Tax Fund	1998 and 1997
H Highway NID Fund	1998
Civil Fees Fund	1998

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

Although Section 50.740, RSMo 1994, requires a balanced budget, a deficit balance was budgeted in the 911 Emergency Service Fund for the year ended December 31, 1998.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 1998 and 1997, did not include the Law Library Fund, Senate Bill 40 Board Fund, Senior Citizens Services Board Fund, Circuit Clerk Interest Fund, and Family Court Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a

written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's, Senior Citizens Board's, and Senate Bill 40 Board's deposits at December 31, 1998 and 1997, were entirely covered by federal depositary insurance or by collateral securities held by the county's or board's custodial bank in the county's or board's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances for the county existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

3. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$361,353 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$184,523. As of December 31, 1998, \$82,011 remains to be paid.

Supplementary Schedule

Schedule

PULASKI COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.6	Special Supplemental Nutrition Program for Women, Infants, and Children	ERO045-7185	\$ 0	111,021
		ERO045-8185	120,937	35,706
		ERO045-9185	35,538	0
	Program Total		156,475	146,727
Office of Administration -				
10.7	Schools and Roads - Grants to States	N/A	63,928	81,068
U.S. DEPARTMENT OF DEFENSE				
Passed through state Department of Public				
12.unknown	Safety - surplus property	N/A	0	13,980
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
14.2	Community Development Block Grants/State's Program	94-PF-646	51,027	286,262
		98-PF-26	31,000	0
	Program Total		82,027	286,262
Department of Social Services -				
14.2	Emergency Shelter Grants Program	ERO1640156	9,653	8,547
U.S. DEPARTMENT OF JUSTICE				
Passed through Missouri Sheriff's Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	0	2,430
16.unknown	Sheriff's Association - Cash Crop Program	N/A	0	900
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission -				
20.2	Off-System Bridge Replacement and Rehabilitation Program	BRO-TBCG-085(5)	0	990,448

GENERAL SERVICES ADMINISTRATION

Passed through state Office of Administration -

39.0	Donation of Federal Surplus Personal Property	N/A	6,421	1,673
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U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through state:

Department of Health -

93.3	Immunization Grants	PGO064-7185IAP	0	1,320
		PGO064-8185IAP	2,100	1,360
	Program Total	PGO064-9185IAP	700	0
			<u>2,800</u>	<u>2,680</u>

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Department of Social Services -

93.6	Child Support Enforcement	N/A	32,622	26,917
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Department of Health -

93.6	Child Care and Development Block Grant	ERO146-7185	0	1,441
		ERO146-8185	770	297
		ERO146-9185	335	0
		PG0067-8185	1,855	65
		PG0067-9185	460	0
	Program Total		<u>3,420</u>	<u>1,803</u>

Cooperative Agreements for State-Based

93.9 Comprehensive Breast and Cervical Cancer

Early Detection Programs

ERO161-90013	8,418	10,055
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94.0 Preventive Health and Health Services Block Grant

AOC8000089	25,782	26,354
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94.0 Maternal and Child Health Services

Block Grant to the States

ERO146-7185MCH	0	35,041
ERO146-8185MCH	43,914	1,924
ERO146-9185MCH	2,002	0
ERO175-7185FP	0	6,351
ERO175-8185FP	7,695	0
ERO175-9185FP	2,363	0

Program Total

<u>55,974</u>	<u>43,316</u>
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Total Expenditures of Federal Awards

\$ <u>447,520</u>	<u>1,643,160</u>
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N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

PULASKI COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Pulaski County, Missouri, except for the program accounted for in the Pulaski County Public Housing Agency Fund. Federal awards for that fund have been audited and separately reported on by other independent auditors for its years ended December 31, 1998 and 1997.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) and the amounts for the surplus property program passed through the state Department of Public Safety (CFDA number 12.unknown) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$9,653 and \$8,547 to a subrecipient under the Emergency Shelter Grants Program (CFDA number 14.231) during the years ended December 31, 1998 and 1997, respectively.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission
and
Officeholders of Pulaski County, Missouri

Compliance

We have audited the compliance of Pulaski County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Pulaski County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance

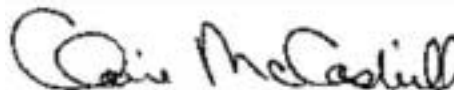
with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 98-1.

Internal Control Over Compliance

The management of Pulaski County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Pulaski County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill".

Claire McCaskill
State Auditor

April 1, 1999 (fieldwork completion date)

Schedule

PULASKI COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 1998 AND 1997

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x none reported

Noncompliance material to the financial statements noted? yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes x no

Reportable conditions identified that are not considered to be material weaknesses? yes x none reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? x yes no

Identification of major programs:

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
10.557	Supplemental Nutrition Program for Women, Infants, and Children
14.228	Community Development Block Grants/State's Program
20.205	Off-System Bridge Replacement and Rehabilitation Program

Dollar threshold used to distinguish between Type A
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ yes x no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

98-1. Emergency Shelter Grants Program
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Federal Grantor: U.S. Department of Housing and Urban Development
Pass-Through Grantor: State Department of Social Services
Federal CFDA Number: 14.231
Program Title: Emergency Shelter Grants Program
Pass-Through Entity
 Identifying Number: ERO1640156
Award Year: 1998 and 1997
Questioned Costs: \$18,200

Pulaski County received \$9,653 and \$8,547 in Emergency Shelter Grant monies during 1998 and 1997, respectively. The county then granted the Emergency Shelter Grant monies to the Pulaski County Crisis Center (Crisis Center). The county does not have a contract with the Crisis Center regarding the use of these funds. As a result, we questioned the entire \$18,200 received during the audit period.

Section 432.070, RSMo 1994, requires all agreements to be in writing. Furthermore, Section 410(d) of OMB Circular A-133 requires the county to inform the Crisis Center of various information about the award and requirements imposed on them by Federal laws and regulations.

Written agreements and periodic monitoring would help ensure that monies distributed to the Crisis Center are expended in accordance with grant requirements and as intended by the County Commission. In addition, written agreements are necessary to clearly outline the expectations and responsibilities of each party, establish time frames for project completion, and specify services to be provided and the related compensation.

WE RECOMMEND the County Commission enter into a written agreement with the Crisis Center regarding the use of Emergency Shelter Grant monies.

AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION

We have held discussions with the Crisis Center regarding obtaining a contract and have reached a verbal agreement with them. A written contract will be obtained shortly.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

PULASKI COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1996, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

PULASKI COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

3. Written Agreements

Federal Grantor:	U.S. Department of Housing and Urban Development
Pass-Through Grantor:	State Department of Social Services
Federal CFDA Number:	14.231
Program Title:	Emergency Shelter Grants Program
Pass-Through Entity	
Identifying Number:	ERO1640156
Award Year:	1996 and 1995
Questioned Costs:	\$18,722

The county did not have a written agreement with the Pulaski County Crisis Center to ensure that funds provided to the Pulaski County Crisis Center were used in accordance with the grant requirements.

Recommendation:

The County Commission enter into formal written agreements when providing or receiving goods or services and resolve the questioned costs with the grantor agency.

Status:

See MAR 98-1.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

PULASKI COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Pulaski County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 1, 1999. We also have audited the compliance of Pulaski County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 1, 1999.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Health Center Board and the Pulaski County Public Housing Agency are audited and separately reported on by other independent auditors, the related funds are not presented in the special-purpose financial statements. However, we reviewed those audit reports and the substantiating working papers.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any,

reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Pulaski County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1.	Budgetary Practices
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- A. Formal budgets were not prepared and filed with the State Auditor's Office for various county funds for the years ended December 31, 1998, or 1997.

Chapter 50, RSMo 1994, requires preparation of annual budgets for all funds to present a complete financial plan for the ensuing year. In addition, by preparing and obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

- B. Warrants were issued in excess of approved budgeted expenditures in the following funds during the two years ended December 31, 1998, as follows:

Fund	Year Ended December 31,	
	1998	1997
Law Enforcement Training Fund	\$ 2,874	N/A
Local Use Tax Fund	14,433	311,300
H Highway NID Fund	421	N/A
Civil Fees Fund	13,919	N/A

It was ruled in State ex rel. Strong v. Cribb, 364 Mo. 1122, 273 SW2d 246(1954), that strict compliance with the county budget law is required by county officials. If there are valid reasons which necessitate excess expenditures, amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office.

- C. Although Section 50.610, RSMo 1994, requires balanced budgets, the County Commission budgeted for a deficit of \$128,099 for the 911 Emergency Service Fund for the year ended December 31, 1998. Article VI, Section 26(a) of the Missouri Constitution prohibits deficit budgeting.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the County Commission:

- A. Ensure budgets are prepared for all county funds.

- B. Not authorize disbursements in excess of budgeted expenditures.
- C. Discontinue deficit budgeting.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *All the funds noted in the report were budgeted for calendar year 1999.*
- B. *We will monitor these funds more closely to ensure budgeted amounts are not exceeded.*
- C. *The budget deficit occurred due to start up costs, which exceeded the budget estimates. These costs were funded by a loan from the General Revenue Fund. It is the County Commission's intent that this loan be repaid with interest to the General Revenue Fund. We are attempting to obtain additional revenue sources for the 911 Emergency Service Fund so this loan can be repaid. The budget document will be prepared in the future, to not show a deficit budget.*

2. Collateral Securities

At January 19, 1999, the amount of collateral securities pledged was insufficient by approximately \$2.8 million to cover monies in the custody of the County Collector. On January 19, 1999, the County Collector turned over \$2.9 million to the County Treasurer which represented property tax collections for December 1998. As a result, the amount of collateral securities pledged by the county's depository bank at January 21, 1999, was insufficient by approximately \$1.7 million to cover monies in the custody of the County Treasurer. It appears these situations occurred because bank balances are not being monitored by the county officials.

Section 110.020, RSMo 1994, provides that the value of the securities pledged should at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the FDIC. Inadequate collateral securities leave county funds unsecured and subject to loss in the event of a bank failure.

WE RECOMMEND the County Treasurer and County Collector ensure collateral securities pledged by the depository bank are sufficient to protect monies at all times.

AUDITEE'S RESPONSE

The County Treasurer provided the following response:

I now have a computer spreadsheet to track collateral securities and county cash balances to ensure the collateral pledged is sufficient to cover county cash balances at all times.

The County Collector provided the following response:

I will check into setting up a computer spreadsheet to track collateral securities to ensure they are sufficient to cover cash balances.

3. Tourism Tax Collection Fees

In August 1998, the voters of Pulaski County authorized a tourism tax to promote tourism in the county. According to the ballot issue and Section 67.1000, RSMo Supp. 1998, this tax is to be used solely for funding a convention and visitors bureau to promote tourism. The county contracted with the Pulaski County Visitors Bureau (Bureau) to promote tourism in the county and remits ninety percent of monies collected to the Bureau. The remaining ten percent of monies collected are retained by the county as a collection fee. The county indicated they were informed that the state's Department of Revenue (DOR) would not collect the tax so the county established a collection fee to recoup the county's costs related to the tax collections. Although Section 69.1000 provides for the (DOR) to withhold a collection fee of between 1% and 3%, there does not appear to be any statutory authority for the county to retain a collection fee for these tourism taxes collected. Additionally, there is nothing to support the 10% fee established by the county.

To ensure all monies collected for the tourism tax are being appropriately handled, the county needs to review this situation with its Prosecuting Attorney.

WE RECOMMEND the County Commission review this situation with the Prosecuting Attorney to ensure monies collected for the tourism tax are being handled correctly.

AUDITEE'S RESPONSE

The County Commission provided the following response:

We will review this situation with the Prosecuting Attorney and take appropriate action.

4. County Collector's Controls and Procedures
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The County Collector is responsible for collecting and distributing property taxes for most political subdivisions within the county. During the years ended February 28, 1999 and 1998, the County Collector collected property taxes totaling approximately \$6.4 and \$6.1 million, respectively.

During our review, we noted many serious problems in the control procedures used by the County Collector to account for this money. Although many of these problems were noted in the prior audit, little attempt was apparently made to implement our prior recommendations. As a result, there is limited assurance that all property tax monies have been accounted for properly. We noted the following problems during our review:

- A. The County Collector has not established effective controls over monies received for tax payments in his office. Our review of the controls used by the County Collector to process tax payments revealed the following concerns:
 - 1) The County Collector compares the money he deposits to the daily abstract of taxes paid from the computer system. However, the amounts rarely agree and the County Collector recalculates the deposits and the abstract amounts to attempt to reconcile the amounts. If the amounts can not be readily reconciled the differences go unreconciled and an attempt is not made to reconcile these amounts until after the end of the year.
 - 2) Each paid tax receipt is given a sequential number when it is marked paid by the County Collector. The County Collector does not account for the numerical sequence of these numbers for the taxes that are paid each day or reconcile the paid tax receipts to the daily abstracts of taxes paid.
 - 3) The County Collector receives a large volume of mail at the end of December and early January. This mail is bundled together by date received; however there are no procedures in place to ensure this mail is processed sequentially or in a timely manner. On February 8, 1999, the County Collector was holding 200 pieces of unopened mail dating back to January 4, 1999. Mail received for about half of the dates between January 4, 1999, and February 8, 1999, had been processed and deposited into the County Collector's bank account. However, there was no explanation why mail received for 11 dates haphazardly spread throughout this time period was not processed.
 - 4) The County Collector has a change fund, however it is not maintained at a constant amount. Unless the change fund is maintained at a constant amount, the County Collector cannot be assured that all cash received during the day is later deposited into the bank account.
 - 5) The County Collector occasionally accepts partial payments of taxes. On January 26, 1999, the County Collector could identify five partial payments totaling \$1,153. Partial payments are attached to the County Collector's copy of the tax bill and filed with all the other unpaid tax bills. No other record is kept for partial payments. As a result, partial payments are not deposited into the bank account until the taxes are paid in full and monies are unsecured throughout the office.

Many of the problems in the County Collector's office are the result of not properly reconciling monies received each day to the amount of paid tax receipts and the daily abstract of taxes paid from the County Collector's computer system. These reconciliations, along with processing all payments timely, maintaining the change fund at a constant amount, and maintaining records of partial payments, would help the County Collector ensure all tax payments have been properly processed, recorded in the computer system, and deposited in the bank account. In March 1999, the County Collector started accounting for the numerical sequence of paid tax statements, reconciling daily collections to the total of the paid tax statements and to the daily abstract of taxes paid, and maintaining the change fund at a constant amount. It is essential that the County Collector continue to perform these reconciliations daily.

B. The County Collector maintains a deposit account which is interest bearing and all deposits are made into this account. When the County Collector needs to disburse property taxes, he transfers money from this account to another account (the disbursement account), which is not interest bearing. Our review of the County Collector's records for these accounts revealed the following concerns:

- 1) Bank reconciliations are periodically attempted; however, they are not properly prepared on a monthly basis for either bank account. The last reconciliation that was completed as of January 1999 was for June 1998. This reconciliation included only an outstanding check list that was not correct and was not totaled correctly. It did not reconcile the bank's balance with the balance in the County Collector's records. Furthermore, we noted several bank statements had not even been opened by the County Collector.

Timely bank reconciliations are necessary to ensure bank and book records are in agreement and to ensure errors are detected and corrected in a timely manner.

- 2) The County Collector receives a significant number of checks each year that are returned by the bank due to insufficient funds. The County Collector does not have any policies or procedures in place to account for these checks, or to ensure the checks are collected. The checks, copies of letters sent by the County Collector, and notices from the bank are placed haphazardly in a box. Our review noted this box contained documentation for approximately \$10,900 in insufficient funds checks and included checks which were collected as well as checks that were unpaid. There is no consistent methodology used by the County Collector to record collection efforts or payments. In addition, there are no standard procedures to add the amounts back to the tax books or turn checks over to the Prosecuting Attorney for collection.

In order to properly account for these checks and to maximize collections, the County Collector should establish appropriate procedures and accurate recordkeeping for these checks.

Failure to adequately perform basic accounting procedures and reconciliations, and establish proper controls severely lessens the County Collector's ability to adequately account for monies received and disbursed and hampers the office's ability to function efficiently. Timely action should be taken to correct these deficiencies.

- C. At February 28, 1999, the County Collector had an unidentified balance of approximately \$26,000 in the bank accounts. The unidentified balance in the County Collector's bank accounts fluctuates each month as a result of errors made by the County Collector in processing tax payments, entering them in the computer system, and reconciling them to deposits. As noted in our prior two audit reports, some tax payments were not entered in the computer system and distributed, and are unidentified in the County Collector's bank account. This unidentified balance decreased approximately \$12,000 during the audit period as the County Collector apparently identified several old tax receipts that had been paid and deposited but had not been entered into the computer system or distributed to the taxing authorities. Had the County Collector performed the reconciliations noted in A above, these errors could have been detected and corrected more timely rather than waiting several years to make the correction.
- D. The County Collector is required by Section 139.160, RSMo 1994, to file an annual settlement with the County Clerk by the first Monday in March of each year. The County Collector has not filed an annual settlement for either of the two years ended February 28, 1999. The annual settlement for the year ended February 28, 1998, is over 15 months late. In order for the County Clerk to properly verify the various tax books, it is imperative the County Collector file annual settlements on a timely basis with the County Clerk. In addition, timely annual settlements are an essential part of the checks and balances system established by state law.

WE RECOMMEND the County Collector:

- A.1. Reconcile daily cash collections to the daily abstract of taxes paid from the computer system.
- 2. Account for the numerical sequence of numbers assigned to paid tax receipts and reconcile paid tax receipts to daily cash collections.
- 3. Establish procedures to ensure the processing of collections received in the mail is performed in a timely manner.
- 4. Maintain the change fund at a constant amount.

5. Not accept partial payments of taxes. If partial payments are accepted, the County Collector should keep adequate records of partial payments.
- B.1. Reconcile all bank accounts monthly and agree reconciled bank balances to all liabilities of the office.
2. Maintain adequate records of insufficient funds checks and remit all insufficient funds checks to the Prosecuting Attorney for collection.
- C. Attempt to identify liabilities for all amounts in the bank account. Any amounts remaining unidentified should be distributed to the political subdivisions in the county on a pro-rata basis.
- D. File annual settlements in a timely manner.

AUDITEE'S RESPONSE

The County Collector provided the following responses:

A.1-4. These recommendations were implemented in March 1999.

A.5. I am no longer going to accept partial payments.

B.1. I am now doing these reconciliations monthly.

B.2. I will establish a standard procedure and form to follow-up on insufficient funds checks and will remit checks which remain unpaid to the Prosecuting Attorney.

C. The current unidentified balance has been reduced to approximately \$6,000. I will continue to attempt to identify the remaining unidentified balance.

D. I am currently working on the settlements for the years ended February 28, 1999 and 1998, and will try to file the annual settlements more timely in the future.

5.	Circuit Clerk's Controls and Procedures
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The Circuit Clerk is responsible for assessing, collecting, and distributing monies in connection with circuit court proceedings. Our review of the Circuit Clerk's records and procedures revealed significant concerns, particularly with procedures pertaining to the civil fees account. The cash balance of the civil fees account was approximately \$260,000 at December 31, 1998. Essential reconciliation procedures were not being performed throughout much of the audit period.

- A. The Circuit Clerk has not reconciled open items listings to the bank balance for the civil fees account since January 1997. Open items listings were prepared from February 1997 through June 1997, but were not reconciled to the bank balance. No open items listings have been prepared since June 1997.

Only by preparing accurate listings of open items and agreeing the total with the reconciled cash balance can the Circuit Clerk be assured that sufficient assets exist to cover liabilities and all monies in her custody can be properly identified. Such reconciliations also allow for the prompt detection and correction of errors.

- B. Formal bank reconciliations for the civil fees account were not prepared on a timely basis. In November 1998, the bank reconciliations for the prior three months had not been prepared. As of March 1999, the bank reconciliations were still three months behind. At this time, we discussed the problem with the Circuit Clerk and she did not appear to be aware that there was a problem. However, she ensured that the reconciliations were completed within a week following our discussion.

Timely preparation of bank reconciliations is necessary to ensure accounting records and bank records are in agreement and allows for timely detection and correction of errors. In addition, the Circuit Clerk should review the bank reconciliations monthly to ensure they are properly prepared.

- C. At December 31, 1998, checks totaling \$2,003 on the civil fees account had been outstanding for more than one year. Some of these checks date back to 1994. The Circuit Clerk does not routinely follow up on old outstanding checks.

The Circuit Clerk should adopt procedures to routinely follow up on old outstanding checks and reissue the check if the payee can be located. If the payee cannot be located, various statutory provisions provide for the disposition of unclaimed monies. Among them are Sections 50.470 through 50.500, RSMo 1994, which provide for certain monies to be turned over to the County Treasurer for credit to the Unclaimed Fees Fund. In addition, Sections 447.500 through 447.595, RSMo 1994, provide for some unclaimed property to be distributed to the state's Unclaimed Property Section.

WE RECOMMEND the Circuit Clerk:

- A. Prepare monthly listings of open items and reconcile such listings to the cash balance. Any differences should be investigated and resolved.
- B. Ensure formal bank reconciliations are prepared on a monthly basis and review the reconciliations for propriety.

- C. Adopt procedures to routinely follow up on old outstanding checks. Any remaining unclaimed amounts should be disbursed in accordance with state law.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following responses:

- A. *We have prepared an open items listing for May 1999 and we are in the process of reconciling it to the cash balance. Future open items listings will be prepared and reconciled to the cash balance.*

B&C. These have already been implemented.

6. Prosecuting Attorney's Procedures

- A. The Prosecuting Attorney maintains a bank account for the collection of court ordered and bad check restitutions. Approximately \$200,000 to \$300,000 in restitution is processed through this account each year. The Prosecuting Attorney does not prepare bank reconciliations or maintain a book balance. As of February 1999, no book balance had been determined or bank reconciliation prepared since February 1998. A bank reconciliation was attempted in March 1998, but was not completed. After we assisted the Prosecuting Attorney's staff with several of the bank reconciliations, all bank reconciliations were completed through February 1999.

At December 31, 1998, the balance in the Prosecuting Attorney's bank account contained approximately \$30,000 of unidentified monies. Unidentified monies have hampered the ability to prepare open item listings. Since he took office in 1995, the Prosecuting Attorney has identified a substantial portion of the unidentified monies that was turned over to him when he took office. These efforts to identify the money should continue to the extent practical; however, funds which cannot be identified should be turned over to the state's Unclaimed Property Section.

Monthly bank reconciliations and reconciliations of open items to the cash balance are necessary to provide assurance that receipts and disbursements have been accurately handled and recorded, and that cash balances can be properly identified to appropriate liabilities and other reconciling items.

- B. The Prosecuting Attorney is the custodian of the Law Library Fund. Our review of the Law Library Fund revealed the following concerns:
- 1) The bank account for the Law Library Fund is not reconciled with the accounting records. As a result, a deposit in the account made in January 1998 in the amount

of \$2,150 was not recorded in the accounting records and was not detected until we informed the Prosecuting Attorney about this recording error in March 1999.

Complete and accurate bank reconciliations are necessary to ensure all monies have been properly deposited, accounting records are in agreement with the bank, and errors or discrepancies are detected and corrected timely.

- 2) Monies received from the Circuit Court for the Law Library Fund are not deposited timely. We noted several checks totaling several thousand dollars were held for a few months and deposited together. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, all receipts should be deposited intact daily or when accumulated receipts exceed \$100.
- 3) During our review, we noted that the Prosecuting Attorney did not maintain original invoices to support any disbursements. The invoices are used to verify the vendors' billing statements and are then discarded. To ensure all purchases made from the Law Library Fund are reasonable and valid, original invoices should be retained for all disbursements.

WE RECOMMEND: the Prosecuting Attorney:

- A. Prepare monthly bank reconciliations and open items listings, and reconcile them to the cash balance. Any discrepancies should be investigated and resolved.
- B.1. Prepare monthly bank reconciliations for the Law Library Fund and reconcile them to the cash balance. Any discrepancies should be investigated and resolved immediately.
2. Deposit receipts for the Law Library Fund daily or when accumulated receipts exceed \$100.
3. Retain original invoices to support all disbursements made from the Law Library Fund.

AUDITEE'S RESPONSE

The Prosecuting Attorney provided the following responses:

- A. *I will ensure monthly bank reconciliations and open items listings are prepared and reconciled to the cash balance in a timely manner.*
- B. *I will implement these recommendations.*

This report is intended for the information of the management of Pulaski County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

PULASKI COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Pulaski County, Missouri, on findings in the Management Advisory Report (MAR) of our prior report issued for the two years ended December 31, 1996. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Budgetary Practices

- A. Formal budgets were not prepared for various county funds.
- B. Warrants were issued in excess of approved budgeted amounts for various funds.
- C. The County Commission budgeted a deficit balance for the 911 Emergency Service Fund for the year ended December 31, 1996.

Recommendations:

The County Commission:

- A. Ensure budgets are prepared for all county funds.
- B. Keep expenditures within the total amount budgeted. Extenuating circumstances should be fully documented and the budgets properly amended following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office.
- C. Discontinue deficit budgeting.

Status:

A-C. Not implemented. See MAR No. 1.

2. Elected Officials Salaries

Salaries of elected officials were increased without a vote of the salary commission or a written opinion from the Prosecuting Attorney to support the salary increase.

Recommendation:

The County Commission review this situation with the Prosecuting Attorney. In addition, all further actions of the salary commission should be clearly understandable to all officials as well as county taxpayers.

Status:

Implemented. The Prosecuting Attorney provided the County Commission with a written opinion to support all salary increases.

3. Written Agreements

The county provided funding to the Fort Leonard Wood Regional Commerce and Growth Administration (FLWRCGA) but did not have a contract with these agencies to ensure county monies were used appropriately.

Recommendation:

The County Commission enter into formal written agreements when providing or receiving goods or services.

Status:

Implemented. The county did enter into a contract with the FLWRCGA.

4. Road and Bridge Procedures

- A. The road and bridge department did not maintain complete maintenance and repair records for all road maintenance equipment.
- B. The road and bridge department did not have a road maintenance schedule.

Recommendation:

The County Commission:

- A. Maintain equipment maintenance logs and review these records periodically for reasonableness.
- B. Develop a county road maintenance schedule.

Status:

- A. Implemented.
- B. Partially implemented. Although the county did not develop a road maintenance schedule, they did develop other records that allow them to track the maintenance of county roads. Although not repeated in the current report, our recommendation remains as stated above.

5. County Collector's Controls and Procedures

- A.1. The County Collector did not reconcile monies collected, paid tax receipts, and daily reports of collections to deposits in the bank account.
- 2. The County Collector did not reconcile cash, checks, and money orders received to bank deposits and did not maintain a constant amount in the change fund.
- B.1. The County Collector did not maintain a book balance for the deposit account.
- 2. Bank reconciliations were not completed properly or timely.
- 3. Checks totaling approximately \$10,500 returned by the bank due to insufficient funds were held by the County Collector and not turned over to the Prosecuting Attorney for collection.
- C. The County Collector had unidentified monies in his bank account.
- D. Monthly and annual settlements were not filed timely.

Recommendation:

The County Collector:

- A.1. Reconcile monies collected to daily reports of collection deposits in the bank account and to the paid tax receipts. Any differences should be fully investigated and documented on the reconciliation.
- 2. Deposit all receipts intact, indicate the mode of payment on the paid tax statements, and reconcile the composition of cash, checks, and money orders received to bank deposits.
- B1&2. Maintain book balances for all bank accounts and reconcile the accounts to the bank balance monthly.
- 3. Turn over insufficient funds checks to the Prosecuting Attorney for collection.
- C. Monthly reconcile cash balances to all liabilities and distribute any unidentified monies on a pro-rata basis to all the political subdivisions.
- D. File monthly and annual settlements in a timely manner in accordance with state law.

Status:

- A-C. Not implemented. See MAR No. 4.
- D. Partially implemented. Monthly settlements were filed more timely during the audit period, but annual settlements are still not filed. See MAR No. 4.

6. Prosecuting Attorney's Restitution Account

The restitution account had a balance of \$48,493 which included a large amount of unidentified monies.

Recommendation:

The Prosecuting Attorney make additional efforts to identify the source of these unidentified monies. After making these efforts, the Prosecuting Attorney should remit any remaining unidentified monies to the state's Unclaimed Property Section.

Status:

Partially implemented. The Prosecuting Attorney did identify the source of some of these monies; however, there are still unidentified monies in the bank account. See MAR No. 6.

7. Sheriff's Procedures

- A. Phone commission checks were not remitted to the county treasury in a timely manner.
- B. Receipt slips were not issued immediately upon receiving monies.
- C. Monies received for calendar sales were not remitted to the county treasury.

Recommendation:

- A. Remit all phone commissions monthly to the County Treasurer.
- B. Write receipt slips immediately upon receiving money.
- C. Remit calendar commission monies to the county treasury and request the County Commission to establish a petty cash fund in the Sheriff's Department.

Status:

A-C. Implemented.

8. Circuit Clerk's Unpaid Court Costs

The Circuit Clerk did not update a computer listing of amounts owed to the court for payments and mailed delinquent notices to individuals who had already paid their court costs in full.

Recommendation:

The Circuit Clerk update the computerized listing of delinquent court costs as payments are made and review the case fee sheets and reconcile these sheets with the computer listing before mailing any delinquent notices.

Status:

Implemented.

9. Senate Bill 40 Board

The Senate Bill 40 Board did not have a contract with the sheltered workshop.

Recommendation:

The Senate Bill 40 Board enter into a formal written contract with the sheltered workshop.

Status:

Implemented.

10. Pulaski County Health Department Procedures

A.1. Receipt slips were not prenumbered and receipt slips were not issued for some monies received. In addition, the mail log was not reconciled with the receipt slips.

2. The method of payment was not always noted on receipt slips.

B. Some transactions for the Irene Mahoney Fund were not recorded on the ledger and the ledger was not periodically reconciled to the cash on hand.

Recommendation:

The Health Department's Board of Trustees:

A.1. Issue prenumbered receipt slips for all monies received, account for the numerical sequence and reconcile the mail log to receipt slips.

2. Indicate the method of payment on all receipt slips and reconcile the composition of receipt slips to the composition of deposit slips.

B. Record all transactions in the ledger for the Irene Mahoney Fund and perform periodic reconciliations between the ledger balance and the amount of cash on hand.

Status:

A&B. Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

PULASKI COUNTY, MISSOURI HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

Organized in 1833, the county of Pulaski was named after Polish Count Casimir Pulaski, a Revolutionary War General. Pulaski County is a county-organized, third-class county and is part of the 25th Judicial Circuit. The county seat is Waynesville.

Pulaski County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Pulaski County received its money in 1998 and 1997 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 289,417	9	293,772	9
Sales taxes	883,735	28	910,987	29
Federal and state aid	824,608	27	644,310	20
Fees, interest, and other	1,114,792	36	1,359,954	42
Total	\$ 3,112,552	100	3,209,023	100

The following chart shows how Pulaski County spent monies in 1998 and 1997 from the General Revenue and Special Road and Bridge Funds:

USE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 1,229,293	39	1,100,500	28
Public safety	840,082	27	793,938	20
Highways and roads	1,091,397	34	2,097,272	52
Total	\$ 3,160,772	100	3,991,710	100

The county maintains approximately 22 county bridges and 408 miles of county roads.

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The county's population was 53,967 in 1970 and 41,307 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		1998	1997	1985*	1980**	1970**
		(in millions)				
Real estate	\$	113.8	105.9	48.5	22.2	13.1
Personal property		36.3	33.1	12.5	7.4	3.9
Railroad and utilities		12.0	11.5	6.2	5.4	3.5
Total	\$	162.1	150.5	67.2	35.0	20.5

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Pulaski County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		1998	1997
Special Road and Bridge Fund	\$.16	.16
Health Center Fund		.07	.07
Senate Bill 40 Board Fund		.07	.07
Senior Citizens Services Board Fund		.05	.05

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

		Year Ended February 28,	
		1999	1998
State of Missouri	\$	49,095	47,646
General Revenue Fund		4,327	5,168
Special Road and Bridge Fund		269,840	261,225
Assessment Fund		61,294	69,214
Health Center Fund		115,196	111,339
Senate Bill 40 Board Fund		115,196	111,339
School districts		4,413,312	4,288,380
Library district		217,547	210,470
Ambulance districts		455,386	443,688
Fire protection districts		249,990	175,493
Senior Citizens Services Board Fund		78,545	76,155
Tax Increment Financing Commission		90,446	84,268
Neighborhood Improvement Districts		65,226	51,393
Cities		55,079	55,433
County Clerk		407	417
County Employees' Retirement		49,363	47,582
Commissions and fees:			
General Revenue Fund		106,154	92,156

Total	\$	<u>6,396,403</u>	<u>6,131,366</u>
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Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	1999	1998
Real estate	88.1 %	87.8 %
Personal property	82.2	85.4
Railroad and utilities	94.9	100.0

Pulaski County also has the following sales taxes; rates are per \$1 of retail sales:

		Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50 %
Capital improvements		.0050	1997	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	1999	1998	1997
County-Paid Officials:			
Ralph Peterson, Presiding Commissioner	\$	28,400	22,883
Bland R. Smith, Associate Commissioner		26,400	22,883
Art Helms, Associate Commissioner		26,400	22,883
Stephanie Leuthen, County Clerk		40,000	35,333
Michael V. Headrick, Prosecuting Attorney		48,500	41,833
J.T. Roberts, Sheriff		45,000	41,333
Joyce M. Thomas, County Treasurer		29,600	19,303
Iva Case, County Treasurer			4,421
Gary Carmack, County Coroner		12,000	8,000
Paula Long Weber, Public Administrator *		23,700	13,973
George Berry, County Collector			
year ended February 28,	40,000	36,942	
Roger Harrison, County Assessor **			
August 31,		40,000	32,900
John H. Mackey, County Surveyor ***			
State-Paid Officials:			
Nancy Doolin, Circuit Clerk and			
Ex Officio Recorder of Deeds ****		42,183	37,199
Beth Carroll, Circuit Clerk and			
Ex Officio Recorder of Deeds			19,659
David Greogory Warren, Associate Circuit Judge		85,158	81,792
Tracie L. Storie, Associate Circuit Judge		85,158	81,792

* Includes fees received from probate cases.

** Includes \$900 annual compensation received from the state.

*** Compensation on a fee basis.

**** Includes compensation as deputy court clerk in 1997.

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A breakdown of employees (excluding the elected officials) by office at December 31, 1998 is as follows:

Office	Number of Employees Paid by	
	County	State
County Commission	2 *	0
Circuit Clerk and Ex Officio Recorder of Deeds	3 **	10
County Clerk	3	0
Prosecuting Attorney	6	0
Sheriff	22 ***	0
Public Administrator	1	0
County Collector	3 ***	0
County Assessor	5	0
Road and Bridge	19 *	0
911 Center	14 ***	0
Total	<u>78</u>	<u>10</u>

* Includes one part-time employee.

** Includes one employee paid 1/2 by the county and 1/2 by the state.

*** Includes two part-time employees.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Pulaski County's share of the 25th Judicial Circuit's expenses is 38.97 percent.

During 1998 and 1997, Pulaski County formed five neighborhood improvement districts. The county issued temporary notes to pay for the improvements made in each district and subsequently issued general obligation bonds to pay off the temporary notes. The county will use special assessments on the land owners in the respective districts to pay off the general obligation bonds over the next twenty years. The five neighborhood improvements districts and the costs of the improvements were as follows:

Northwood Estates	\$ 138,722
Eagle Point	69,207
Timbers	137,240
Dye Estates	56,411
Country Hills	73,220

On August 4, 1998, the voters of Pulaski County authorized a tourism tax of three percent to be assessed against each sleeping room occupied and rented by transient guests of hotels and motels located in the county where the proceeds are expended for the promotion of tourism. The county began collecting the tourism tax in October 1998 and contracted with the Pulaski County Visitors Bureau to promote tourism.